

**STATE OF IOWA**  
**2018**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2018**

**16207400900000**  
**City Clerk**  
**PO Box 348**  
**West Bend, IA 50597**

**CITY OF WEST BEND, IOWA**  
**DUE: December 1, 2018**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO**  
Mary Mosiman, CPA  
Office of Auditor of State  
Lucas State Office Building  
321 E. 12th Street, 2nd Floor  
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	302,664		302,664	301,678
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	302,664		302,664	301,678
Delinquent property taxes	0		0	
TIF revenues	123,373		123,373	124,190
Other city taxes	113,982	0	113,982	142,253
Licenses and permits	3,618	0	3,618	1,875
Use of money and property	14,176	24,875	39,051	8,350
Intergovernmental	345,222	0	345,222	496,035
Charges for fees and service	23,009	3,164,454	3,187,463	3,445,210
Special assessments	0	0	0	0
Miscellaneous	102,573	149,099	251,672	74,926
Other financing sources, including transfers in	503,068	67,900	570,968	575,970
<b>Total revenues and other sources</b>	1,531,685	3,406,328	4,938,013	5,170,487
<b>Expenditures and Other Financing Uses</b>				
Public safety	164,570	0	164,570	203,285
Public works	253,470	0	253,470	352,450
Health and social services	4,587	0	4,587	4,600
Culture and recreation	718,940	0	718,940	798,640
Community and economic development	227,022	0	227,022	312,375
General government	47,916	0	47,916	61,370
Debt service	176,908	0	176,908	176,910
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	1,593,413	0	1,593,413	1,909,630
Business type activities	0	3,029,275	3,029,275	3,340,295
<b>Total ALL expenditures</b>	1,593,413	3,029,275	4,622,688	5,249,925
Other financing uses, including transfers out	161,163	409,805	570,968	575,970
<b>Total ALL expenditures/And other financing uses</b>	1,754,576	3,439,080	5,193,656	5,825,895
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-222,891	-32,752	-255,643	-655,408
Beginning fund balance July 1, 2017	1,676,633	2,929,757	4,606,390	4,185,122
Ending fund balance June 30, 2018	1,453,742	2,897,005	4,350,747	3,529,714

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 672,337	Other long-term debt	\$ 0
Revenue debt	\$ 1,029,200	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,396,151

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		11/29/2018	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Lisa Sewell	→	515	887-2181
Signature of Mayor or other City official (Name and Title)		Date signed	
		11/26/2018	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018					CITY OF WEST BEND					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	260,611	41,909		144			302,664			302,664	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	260,611	41,909		144	0		302,664		T01	302,664	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	260,611	41,909		144	0	0	302,664			302,664	6			
7	<b>TIF revenues</b>			123,373				123,373		T01	123,373	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	328	35					363		T15	363	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax	36,971						36,971		C30	36,971	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax		7,050					7,050		T19	7,050	13			
14	Other local option taxes		69,598					69,598		T09	69,598	14			
15	<b>TOTAL OTHER CITY TAXES</b>	37,299	76,683			0	0	113,982	0		113,982	15			
16	<b>Section B - LICENSES AND PERMITS</b>	3,618						3,618		T29	3,618	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	12,284	1,858	34				14,176	14,315	U20	28,491	18			
19	Rents and royalties							0	10,560	U40	10,560	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	12,284	1,858	34	0	0	0	14,176	24,875		39,051	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	84,123						84,123		B89	84,123	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	84,123	0		0	0	0	84,123	0		84,123	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST BEND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41				
42												42				
43	<b>State shared revenues</b>											43				
44	Road use taxes		100,158					100,158		C46	100,158	44				
45												45				
46												46				
47												47				
48	<b>Other state grants and reimbursements</b>											48				
49	State grants	2,154						2,154		C89	2,154	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	13,304	2,146	921				16,371		C89	16,371	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	<b>Total state</b>	15,458	102,304	921	0	0	0	118,683	0		118,683	60				
61												61				
62	<b>Local grants and reimbursements</b>											62				
63	County contributions	18,195						18,195			18,195	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	11,875						11,875		D89	11,875	66				
67		112,346						112,346		D89	112,346	67				
68								0			0	68				
69								0			0	69				
70	<b>Total local grants and reimbursements</b>	142,416	0	0	0	0	0	142,416	0		142,416	70				
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	241,997	102,304	921	0	0	0	345,222	0		345,222	71				
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72				
73	Water							0	110,848	A91	110,848	73				
74	Sewer							0	140,846	A8Ø	140,846	74				
75	Electric							0	1,871,229	A92	1,871,229	75				
76	Gas							0	764,853	A93	764,853	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	270,998	A81	270,998	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST BEND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	43						43		A50	43	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	1,605						1,605		A89	1,605	99				
100	Park, recreation, and cultural charges	21,361						21,361		A61	21,361	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - <i>Specify</i>							0			0	102				
103								0	5,680		5,680	103				
104	<b>TOTAL CHARGES FOR SERVICE</b>	<b>23,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,009</b>	<b>3,164,454</b>		<b>3,187,463</b>	104				
105												105				
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106				
107	<b>Section G - MISCELLANEOUS</b>											107				
108	Contributions	78,113						78,113		U99	78,113	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	3,120						3,120		U30	3,120	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - <i>Specify</i>	21,340						21,340	6,150		27,490	113				
114	Attachment H revenue							0	142,949		142,949	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	<b>TOTAL MISCELLANEOUS</b>	<b>102,573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,573</b>	<b>149,099</b>		<b>251,672</b>	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST BEND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	681,391	222,754	124,328	144	0	0	1,028,617	3,338,428		4,367,045	121	
122												122	
123	<b>Section H - OTHER FINANCING SOURCES</b>											123	
124	Proceeds of capital asset sales							0		NR	0	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126	
127	Regular transfers in and interfund loans	326,160			99,245			425,405	67,900		493,305	127	
128	Internal TIF loans and transfers in				77,663			77,663			77,663	128	
129								0			0	129	
130								0			0	130	
131	<b>TOTAL OTHER FINANCING SOURCES</b>	326,160	0	0	176,908	0	0	503,068	67,900		570,968	131	
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,007,551	222,754	124,328	177,052	0	0	1,531,685	3,406,328		4,938,013	132	
133												133	
134	<b>Beginning fund balance July 1, 2017</b>	1,182,505	480,013	11,957	2,158	0	0	1,676,633	2,929,757		4,606,390	134	
135												135	
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	2,190,056	702,767	136,285	179,210	0	0	3,208,318	6,336,085		9,544,403	136	
137												137	
138												138	
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159												159	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF WEST BEND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention	72,615	23,552					96,167		E62	96,167	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	68,337						68,337		E24	68,337	6
7	Ambulance							0		E32	0	7
8	Building inspections							0		E66	0	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	66						66		E32	66	10
11	Other public safety							0		E89	0	11
12								0			0	12
13								0			0	13
14	<b>TOTAL PUBLIC SAFETY</b>	<b>141,018</b>	<b>23,552</b>			<b>0</b>	<b>0</b>	<b>164,570</b>			<b>164,570</b>	<b>14</b>
15	<b>Section B — PUBLIC WORKS</b>											15
16	Roads, bridges, sidewalks	98,595	124,767					223,362		E44	223,362	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting	10,720						10,720		E44	10,720	18
19	Traffic control safety	1,168						1,168		E44	1,168	19
20	Snow removal		10,530					10,530		E44	10,530	20
21	Highway engineering							0		E44	0	21
22	Street cleaning	1,181						1,181		E81	1,181	22
23	Airport (if not an enterprise)							0		E01	0	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works	3,527						3,527		E89	3,527	25
26	Public Works Administration							0			0	26
27	Engineering Management Services	2,982						2,982			2,982	27
28	<b>TOTAL PUBLIC WORKS</b>	<b>118,173</b>	<b>135,297</b>			<b>0</b>	<b>0</b>	<b>253,470</b>			<b>253,470</b>	<b>28</b>
29	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control	4,587						4,587		E32	4,587	34
35	Community mental health							0		E32	0	35
36	Other health and social services							0		E79	0	36
37								0			0	37
38								0			0	38
39	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	<b>4,587</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>4,587</b>			<b>4,587</b>	<b>39</b>
40	<b>Section D — CULTURE AND RECREATION</b>											40
41	Library services	74,360	22,508					96,868		E52	96,868	41
42	Museum, band, theater							0		E61	0	42
43	Parks	5,771	225					5,996		E61	5,996	43
44	Recreation	610,552	1,352					611,904		E61	611,904	44
45	Cemetery							0		E03	0	45
46	Community center, zoo, marina, and auditorium	3,172						3,172		E61	3,172	46
47	Other culture and recreation		1,000					1,000		E61	1,000	47
48								0			0	48
49								0			0	49
50	<b>TOTAL CULTURE AND RECREATION</b>	<b>693,855</b>	<b>25,085</b>			<b>0</b>	<b>0</b>	<b>718,940</b>			<b>718,940</b>	<b>50</b>

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEST BEND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
51	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											51
52	Community beautification	2,248						2,248		E89	2,248	52
53	Economic development	20,136						20,136		E89	20,136	53
54	Housing and urban renewal	157,191						157,191		E50	157,191	54
55	Planning and zoning	93						93		E29	93	55
56	Other community and economic development	4,114		43,240				47,354		E89	47,354	56
57	TIF Rebates							0		E89	0	57
58								0			0	58
59	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>183,782</b>	<b>0</b>	<b>43,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>227,022</b>			<b>227,022</b>	<b>59</b>
60	<b>Section F — GENERAL GOVERNMENT</b>											60
61	Mayor, council and city manager	3,204	114					3,318		E29	3,318	61
62	Clerk, Treasurer, financial administration	3,865						3,865		E23	3,865	62
63	Elections	934						934		E89	934	63
64	Legal services and city attorney	2,353						2,353		E25	2,353	64
65	City hall and general buildings							0		E31	0	65
66	Tort liability	37,446						37,446		E89	37,446	66
67	Other general government							0		E89	0	67
68								0			0	68
69								0			0	69
70	<b>TOTAL GENERAL GOVERNMENT</b>	<b>47,802</b>	<b>114</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>47,916</b>			<b>47,916</b>	<b>70</b>
71	<b>Section G — DEBT SERVICE</b>				176,908			176,908			176,908	71
72								0			0	72
73								0			0	73
74	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,908</b>	<b>0</b>	<b>0</b>	<b>176,908</b>			<b>176,908</b>	<b>74</b>
75	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>											75
76								0			0	76
77								0			0	77
78	<b>Subtotal Regular Capital Projects</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>78</b>
79	<b>— TIF CAPITAL PROJECTS — Specify</b>											79
80								0			0	80
81								0			0	81
82	<b>Subtotal TIF Capital Projects</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>82</b>
83	<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>83</b>
84	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	<b>1,189,217</b>	<b>184,048</b>	<b>43,240</b>	<b>176,908</b>	<b>0</b>	<b>0</b>	<b>1,593,413</b>			<b>1,593,413</b>	<b>84</b>
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEST BEND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
87	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											87
88	Water — Current operation							117,625	E91		117,625	88
89	Capital outlay							47,025	G91		47,025	89
90	Debt Service								F91		0	90
91	Sewer and sewage disposal — Current operation							91,717	E80		91,717	91
92	Capital outlay								G80		0	92
93	Debt Service							50,463	F80		50,463	93
94	Electric — Current operation							1,465,402	E92		1,465,402	94
95	Capital outlay							199,600	G92		199,600	95
96	Debt Service							130,941	F92		130,941	96
97	Gas Utility — Current operation								E93		0	97
98	Capital outlay							652,136	G93		652,136	98
99	Debt Service								F93		0	99
100	Parking — Current operation								E60		0	100
101	Capital outlay								G60		0	101
102	Debt Service								F60		0	102
103	Airport — Current operation								E01		0	103
104	Capital outlay								G01		0	104
105	Debt Service								F01		0	105
106	Landfill/Garbage — Current operation							263,115	E81		263,115	106
107	Capital outlay								G81		0	107
108	Debt Service								F81		0	108
109	Hospital — Current operation								E36		0	109
110	Capital outlay								G36		0	110
111	Debt Service								F36		0	111
112	Transit — Current operation								E94		0	112
113	Capital outlay								G94		0	113
114	Debt Service								F94		0	114
115	Cable TV, telephone, Internet — Current operation								E03		0	115
116	Capital outlay								G03		0	116
117	Housing authority — Current operation								E50		0	117
118	Capital outlay								G50		0	118
119	Debt Service								F50		0	119
120	Storm water — Current operation								E80		0	120
121	Capital outlay								G80		0	121
122	Debt Service								F80		0	122
123	Other business type — Current operation							5,348	E89		5,348	123
124	Capital outlay								G89		0	124
125	Debt Service								F89		0	125
126	Internal service funds — <i>Specify</i>											126
127								5,903			5,903	127
128											0	128
129	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>							<b>3,029,275</b>			<b>3,029,275</b>	129

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEST BEND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
130	<b>SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)</b>	1,189,217	184,048	43,240	176,908	0	0	1,593,413	3,029,275		4,622,688	130
131	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		131
132	Regular transfers out	50,000	33,500					83,500	409,805		493,305	132
133	Internal TIF loans/repayments and transfers out			77,663				77,663			77,663	133
134								0			0	134
135	<b>TOTAL OTHER FINANCING USES</b>	50,000	33,500	77,663	0	0	0	161,163	409,805		570,968	135
136	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)</b>	1,239,217	217,548	120,903	176,908	0	0	1,754,576	3,439,080		5,193,656	136
137												137
138	<b>Ending fund balance June 30, 2018:</b>											138
139	<b>Governmental:</b>											139
140	<b>Nonspendable</b>							0			0	140
141	<b>Restricted</b>		485,219	15,382	2,302			502,903			502,903	141
142	<b>Committed</b>							0			0	142
143	<b>Assigned</b>							0			0	143
144	<b>Unassigned</b>	950,839						950,839			950,839	144
145	<b>Total Governmental</b>	950,839	485,219	15,382	2,302	0	0	1,453,742			1,453,742	145
146	<b>Proprietary</b>								2,897,005		2,897,005	146
147	<b>Total ending fund balance June 30, 2018</b>	950,839	485,219	15,382	2,302	0	0	1,453,742	2,897,005		4,350,747	147
148	<b>TOTAL REQUIREMENTS (Sum of lines 136 and 147)</b>	2,190,056	702,767	136,285	179,210	0	0	3,208,318	6,336,085		9,544,403	148
149												149

Part III	INTERGOVERNMENTAL EXPENDITURES		CITY OF WEST BEND					
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>								
	Purpose	Amount paid to other local governments		Purpose				
	Correction.....	M05 \$		Highways.....				
	Health.....	M32		All other.....				
	Highways.....	M44						
	Transit subsidies.....	M94						
	Libraries.....	M52						
	Police protection.....	M62						
	Sewerage.....	M80						
	Sanitation.....	M81						
	All other.....	M89 \$						
				L44 \$				
				L89 \$				
Part IV	SALARIES AND WAGES							
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
Total salaries and wages paid.....			Amount - Omit cents					
			2000					
			\$	439,941				
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt		Debt during the fiscal year			Debt Outstanding JUNE 30, 2018			
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 50,000	29U	39U 50,000	49U	49U	49U	49U	189 438
3. Electric utility	19U 1,176,600	29U	39U 147,400	49U	49U	49U 1,029,200	49U	192 20,441
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194
6. Industrial Revenue	19T	24T	34T	44T	44T	44T	44T	189
7. Mortgage revenue	19T	24T	34T	44T	44T	44T	44T	189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. GO	19U 840,000	29U	39U 167,663	49U 672,337	49U	49U	49U	189 8,645
11. Parking	19U	29U	39U	49U	49U	49U	49U	189
12. Airport	19U	29U	39U	49U	49U	49U	49U	189
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189
14. Section 108	19U	29U	39U	49U	49U	49U	49U	189
<b>Total long-term debt</b>	<b>2,066,600</b>	<b>0</b>	<b>365,063</b>	<b>672,337</b>	<b>0</b>	<b>1,029,200</b>	<b>0</b>	<b>29,524</b>
B. Short-term debt					Amount - Omit cents			
Outstanding as of JULY 1, 2017					61V \$			
Outstanding as of JUNE 30, 2018					64V \$			
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS							
<i>Assessed Valuations by Levy Authority and County, AY2016/FY2018</i>								
<i>Actual valuation -- January 1, 2016</i>								
		\$	<b>47,923,012</b>	x .05 = \$	<b>2,396,151</b>			
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018							
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Amount - Omit cents		Total (e)			
			Pension/retirement funds (c)	all other funds (d)				
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61					
	\$	\$		4,350,750	4,350,750			
REMARKS	V98							